



Trustees' Financial Summary

FY2015-16

Submit ID: 0659-72051914

36 Phillips County

0659 Malta K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jane Knudsen **Phone #:** (406) 654-1871

(Signature)

(Date)

Chair, Board of Trustees: Mark Knudsen

(Signature)

(Date)

County Superintendant Vivian Taylor

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Medicaid	STATE		State
101	Local/MISC	LOCAL		
200	Title I, Part A, Improving Basic Programs	FEDERAL	03606593110	84.010A
270	Advancing Agriculture Education Program	STATE		NA
290	Jobs for Montana Graduates	STATE		State
300	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03606591410	84.367
320	Quality Schools Facility Grant	STATE		NA
321	Quick Start Energy Grants	STATE		state
330	Title IV, Part A, Safe & Drug-Free	FEDERAL	03606591610	84.186A
370	Deferred Maintenance & Energy Efficiency	STATE	3700	NA
390	Vo Ed All Career & Tech Ed Programs	STATE		State
391	Vo Ed Agriculture	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
412	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
510	Vo Ed Carl Perkins Basic Grant	FEDERAL	03606598109	84.048A
560	IDEA Part B	FEDERAL	03606597710	84.027
570	IDEA Preschool	FEDERAL	03606597910	84.173A
650	State OTO Indian Education for All	STATE		state
651	School Nutrition Equipment Grant	FEDERAL		
660	State OTO Weatherization & Deferred Maintenance	STATE		state
670	State OTO FullTime Kindergarten Startup	STATE		state
680	State OTO K-12 Education Data System	STATE		N/A
730	Public Health Emergency Preparedness	STATE		NA
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	692,435.26	351,999.66	201,295.54	8,007.29
02	Taxes Receivable - Real and Personal (120-149)	44,043.05	6,012.62	1,846.86	
03	Taxes Receivable - Protested (150-159)	1,311.49	208.35	54.81	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				8,720.04
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	737,789.80	358,220.63	203,197.21	16,727.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	184,038.28			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	184,038.28			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	45,354.54	6,220.97	1,901.67	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				8,720.04
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	508,396.98	351,999.66	201,295.54	8,007.29
52	TOTAL FUND BALANCE/EQUITY	508,396.98	351,999.66	201,295.54	16,727.33
53	TOTAL LIABILITIES AND FUND BALANCE	737,789.80	358,220.63	203,197.21	16,727.33

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,286.25	231,328.09	69,959.38	14,270.20
02	Taxes Receivable - Real and Personal (120-149)	11.99			0.34
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	102,298.24	231,328.09	69,959.38	14,270.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11.99			0.34
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	102,286.25	231,328.09	69,959.38	14,270.20
52	TOTAL FUND BALANCE/EQUITY	102,286.25	231,328.09	69,959.38	14,270.20
53	TOTAL LIABILITIES AND FUND BALANCE	102,298.24	231,328.09	69,959.38	14,270.54

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,468.55		1,032.51	12,539.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,468.55		1,032.51	12,539.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	59.98			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	59.98			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,408.57		1,032.51	12,539.34
52	TOTAL FUND BALANCE/EQUITY	17,408.57		1,032.51	12,539.34
53	TOTAL LIABILITIES AND FUND BALANCE	17,468.55		1,032.51	12,539.34

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28.08			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	28.08			
52	TOTAL FUND BALANCE/EQUITY	28.08			
53	TOTAL LIABILITIES AND FUND BALANCE	28.08			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,304.52	66,193.88		35,725.86
02	Taxes Receivable - Real and Personal (120-149)	2,144.51			15,862.16
03	Taxes Receivable - Protested (150-159)	64.51			470.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	83,513.54	66,193.88		52,058.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	14,670.00			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	14,670.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,209.02			16,332.37
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	66,634.52	66,193.88		35,725.86
52	TOTAL FUND BALANCE/EQUITY	66,634.52	66,193.88		35,725.86
53	TOTAL LIABILITIES AND FUND BALANCE	83,513.54	66,193.88		52,058.23

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	548,042.62	134,423.98		
02	Taxes Receivable - Real and Personal (120-149)		3,539.03		
03	Taxes Receivable - Protested (150-159)		108.27		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	548,042.62	138,071.28		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,647.30		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	548,042.62	134,423.98		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	548,042.62	134,423.98		
53	TOTAL LIABILITIES AND FUND BALANCE	548,042.62	138,071.28		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,873.88		232,528.27	67.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,873.88		232,528.27	67.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	4,873.88		232,528.27	67.30
52	TOTAL FUND BALANCE/EQUITY	4,873.88		232,528.27	67.30
53	TOTAL LIABILITIES AND FUND BALANCE	4,873.88		232,528.27	67.30

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	167,467.32	133,780.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	167,467.32	133,780.62		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	167,467.32	133,780.62		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	167,467.32	133,780.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	167,467.32	133,780.62		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,221,141.57	1,180,023.35
1112	District Levy - Personal Property	22,933.34	19,955.25
1113	District Levy - Heavy Motor Vehicles	179.86	433.48
1114	District Levy - Pers Prop/Mobile Homes	4,873.94	6,390.93
1118	District Levy - Dept of Rev Tax Audit Receipts	9,460.78	0.00
1130	Tax Title and Property Sales	266.40	0.00
1190	Penalties and Interest on Taxes	5,803.07	4,391.98
3110	Direct State Aid	1,572,195.55	1,611,005.88
3111	Quality Educator	140,312.25	149,813.13
3112	At Risk Student	22,820.82	21,671.96
3113	Indian Education For All	10,628.40	10,774.08
3114	American Indian Achievement Gap	19,000.00	18,040.00
3115	State Spec Ed Allowable Cost Pymt to Districts	159,597.85	149,022.07
3116	Data For Achievement	7,815.00	10,320.00
3118	Natural Resource Development	11,203.72	18,086.11
3120	State Guaranteed Tax Base Aid	583,245.94	562,272.71
3444	State School Block Grant	332,702.90	332,702.90
3446	SB96 Block Grant Reimbursement	21,901.08	0.00
3460	Montana Oil and Gas Tax	1,184.86	1,261.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,147,267.33	4,096,165.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,652,509.26	1,760,756.45
			2XX	Personal Services - Employee Benefits	299,594.43	282,916.15
			3XX	Purchased Professional and Technical Services	13,424.75	16,836.40
			4XX	Purchased Property Services	18,384.69	15,993.23
			5XX	Other Purchased Services	10,247.25	13,109.28
			6XX	Supplies and Materials	135,889.34	116,227.79
		21XX	Support Services - Students			
			5XX	Other Purchased Services	200.00	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	50,721.00	52,437.00
			2XX	Personal Services - Employee Benefits	6,868.10	6,731.09
			6XX	Supplies and Materials	5,108.75	6,779.30

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0659 Malta K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	76,419.47	63,869.07
		2XX	Personal Services - Employee Benefits	13,084.01	7,856.44
		3XX	Purchased Professional and Technical Services	14,528.00	17,000.00
		4XX	Purchased Property Services	0.00	1,482.00
		5XX	Other Purchased Services	10,097.42	12,698.18
		6XX	Supplies and Materials	762.71	1,951.72
		810	Dues and Fees	8,857.50	9,974.50
		820	Judgments Against the School District	0.00	2,243.80
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	215,138.90	229,869.10
		2XX	Personal Services - Employee Benefits	43,817.36	39,845.54
		4XX	Purchased Property Services	119.00	1,873.00
		5XX	Other Purchased Services	2,818.26	3,891.55
		6XX	Supplies and Materials	7,472.15	6,825.88
		810	Dues and Fees	1,729.00	1,385.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	61,203.16	58,789.58
		2XX	Personal Services - Employee Benefits	10,496.31	8,767.47
		3XX	Purchased Professional and Technical Services	1,047.55	710.68
		4XX	Purchased Property Services	0.00	448.00
		5XX	Other Purchased Services	2,833.85	3,246.48
		6XX	Supplies and Materials	16,648.66	4,136.17
		810	Dues and Fees	150.00	54.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	201,923.31	206,947.17
		2XX	Personal Services - Employee Benefits	51,721.46	38,643.34
		4XX	Purchased Property Services	306,506.26	231,935.20
		5XX	Other Purchased Services	52,487.49	54,224.50
		6XX	Supplies and Materials	62,527.28	76,334.07
		7XX	Property and Equipment Acquisition	0.00	51,600.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	253,386.78	219,694.15
		2XX	Personal Services - Employee Benefits	51,770.53	57,081.33
		3XX	Purchased Professional and Technical Services	0.00	130.00
		5XX	Other Purchased Services	2,381.79	2,443.76
		6XX	Supplies and Materials	9,413.72	4,219.71
		21XX Support Services - Students			
		3XX	Purchased Professional and Technical Services	45,650.48	45,870.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	7,815.00	10,320.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			6XX Supplies and Materials	18,661.14	16,575.57	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	23,860.00	27,122.89	
			2XX Personal Services - Employee Benefits	126.15	69.16	
			5XX Other Purchased Services	24,485.98	16,731.71	
			6XX Supplies and Materials	1,518.12	1,249.68	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	500.00	500.00	
			5XX Other Purchased Services	33,801.73	45,321.44	
			6XX Supplies and Materials	22,964.22	15,752.06	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	124,413.24	132,240.26	
			2XX Personal Services - Employee Benefits	2,524.72	116.02	
			4XX Purchased Property Services	5,257.30	3,445.34	
			5XX Other Purchased Services	4,488.39	14,749.75	
			6XX Supplies and Materials	20,822.25	18,682.79	
			810 Dues and Fees	3,845.00	4,565.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	22,832.00	30,806.28	
			2XX Personal Services - Employee Benefits	29,119.26	25,702.18	
			6XX Supplies and Materials	25,000.00	0.00	
	910 Budget Amendment					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			1XX Personal Services - Salaries	15,282.43	28,201.78	
			2XX Personal Services - Employee Benefits	4,735.80	8,951.20	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,109,992.71</u>	<u>4,138,931.19</u>	



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Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					551,162.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,096,165.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,138,931.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					508,396.98 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	291,899.60	148,499.56
	1112 District Levy - Personal Property	5,809.76	3,136.60
	1113 District Levy - Heavy Motor Vehicles	43.42	53.26
	1114 District Levy - Pers Prop/Mobile Homes	1,272.99	1,220.83
	1130 Tax Title and Property Sales	40.72	0.00
	1190 Penalties and Interest on Taxes	1,125.76	895.81
	2220 County On-Schedule Trans Reimb	61,290.49	61,934.95
	3210 State On-Schedule Trans Reimb	61,290.50	59,204.20
	3444 State School Block Grant	29,649.91	29,649.91
	3446 SB96 Block Grant Reimbursement	6,093.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		458,517.11	304,595.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		17,831.16	18,500.04
		2XX Personal Services - Employee Benefits		3,264.30	2,519.51
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		32,882.09	33,847.10
		2XX Personal Services - Employee Benefits		5,890.60	5,182.61
	25XX Support Services - Business				
		1XX Personal Services - Salaries		15,300.84	16,753.67
		2XX Personal Services - Employee Benefits		2,624.02	2,515.36
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		6,460.67	8,888.04
		2XX Personal Services - Employee Benefits		1,515.05	1,908.72
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		11,292.01	30,384.19
		2XX Personal Services - Employee Benefits		739.46	3,506.85
		5XX Other Purchased Services		191,408.22	162,693.19
		6XX Supplies and Materials		2,500.00	44.00
		7XX Property and Equipment Acquisition		19,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				311,208.42	286,743.28



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					334,147.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					304,595.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					286,743.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					351,999.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	47,445.71	50,183.34
	1112 District Levy - Personal Property	902.23	834.41
	1113 District Levy - Heavy Motor Vehicles	7.17	18.47
	1114 District Levy - Pers Prop/Mobile Homes	190.15	262.05
	1130 Tax Title and Property Sales	4.47	0.00
	1190 Penalties and Interest on Taxes	145.71	167.98
	1510 Interest Earnings	4.27	13.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,699.71	51,479.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					149,816.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,479.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					201,295.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	83,041.83	88,959.26
	3220 State Food Services Match	840.68	930.98
	4550 Federal Child Nutrition	145,803.43	130,499.71
	4552 Fresh Fruit And Vegetable	12,697.29	11,195.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		242,383.23	231,585.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	12,697.29	11,195.05
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	71,693.17	78,837.72
			2XX Personal Services - Employee Benefits	4,694.70	8,001.63
			4XX Purchased Property Services	297.25	0.00
			5XX Other Purchased Services	0.00	27.17
			6XX Supplies and Materials	143,558.16	147,214.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				232,940.57	245,275.63

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					37,766.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					231,585.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					245,275.63 (3)
Increase/Decrease of Reserve for Inventories					
This Year	8,720.04	Less Last Year	16,068.78	(4a)	-7,348.74
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					-7,348.74 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,727.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,291.62	18.88
	1130 Tax Title and Property Sales	4.66	0.00
	1190 Penalties and Interest on Taxes	49.17	8.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,345.45</u>	<u>27.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	1,560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,560.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	103,819.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,560.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,286.25	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	381,813.36	437,629.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>381,813.36</u>	<u>437,629.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	263,869.41	281,709.94
		22XX Educational Media Services			
			2XX Personal Services - Employee Benefits	7,737.40	8,137.96
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,062.44	13,796.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	38,315.11	40,574.42
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	11,742.25	12,125.06
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	30,719.27	32,447.75
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	889.79	2,266.49
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	39,288.22	34,366.26
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,934.29	4,066.92
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,258.70	15,095.31
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,812.17	14,085.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>437,629.05</u>	<u>458,671.91</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					252,370.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					437,629.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					458,671.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					231,328.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	257,602.71
101 Local/MISC		
	1510 Interest Earnings	108.49
	1900 Other Revenue from Local Sources	4,080.13
200 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	156,106.00
300 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	39,336.00
390 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	10,949.00
510 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,099.00
560 IDEA Part B		
	4560 IDEA, Part B, Children with Disabilities	166,270.00
570 IDEA Preschool		
	4570 IDEA Preschool	6,277.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		649,828.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		257,602.71
			100 Subtotal		257,602.71
101 Local/MISC					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,494.42
			101 Subtotal		1,494.42
200 Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		111,937.34
			2XX Personal Services - Employee Benefits		44,168.66
			200 Subtotal		156,106.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
300	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		33,601.80
		2XX	Personal Services - Employee Benefits		5,734.20
			300 Subtotal		39,336.00
390	Vo Ed All Career & Tech Ed Programs				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX	Supplies and Materials		4,456.00
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX	Supplies and Materials		2,290.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		6XX	Supplies and Materials		2,556.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		1,647.00
			390 Subtotal		10,949.00
510	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		5XX	Other Purchased Services		354.72
		6XX	Supplies and Materials		8,744.28
			510 Subtotal		9,099.00
560	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		100,739.94
		2XX	Personal Services - Employee Benefits		16,404.88
		6XX	Supplies and Materials		20,195.58
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries		15,416.60
		2XX	Personal Services - Employee Benefits		3,468.40
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		8,225.00
		2XX	Personal Services - Employee Benefits		1,819.60
			560 Subtotal		166,270.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
570	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,616.66
			2XX Personal Services - Employee Benefits		1,660.34
			570 Subtotal		6,277.00
650	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		208.20
			650 Subtotal		208.20
660	State OTO Weatherization & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		12,879.00
			660 Subtotal		12,879.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					660,221.33

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					80,352.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					649,828.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					660,221.33 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,959.38 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
100 Medicaid	257,602.71	257,602.71	0.00
101 Local/MISC	4,188.62	1,494.42	2,694.20
200 Title I, Part A, Improving Basic Programs	156,106.00	156,106.00	0.00
300 Title II, Part A, Teacher/Principal Train/Recruit	39,336.00	39,336.00	0.00
390 Vo Ed All Career & Tech Ed Programs	10,949.00	10,949.00	0.00
510 Vo Ed Carl Perkins Basic Grant	9,099.00	9,099.00	0.00
560 IDEA Part B	166,270.00	166,270.00	0.00
570 IDEA Preschool	6,277.00	6,277.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
650 State OTO Indian Education for All	0.00	208.20	-208.20
660 State OTO Weatherization & Deferred Maintenance	0.00	12,879.00	-12,879.00
Total	649,828.33	660,221.33	-10,393.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	97.17	0.00
	1130 Tax Title and Property Sales	0.36	0.00
	1190 Penalties and Interest on Taxes	5.52	0.00
	1340 Fees for Adult Education	0.00	3,580.00
	1510 Interest Earnings	14.69	45.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		117.74	3,625.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,390.00
			2XX Personal Services - Employee Benefits	0.00	116.72
			6XX Supplies and Materials	0.00	5,600.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,107.57

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	17,752.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,625.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,107.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,270.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,900.00	0.00
	1510 Interest Earnings	9.86	30.37
	1982 Summer Session - Driver's Education Fees	2,700.00	6,300.00
	3260 State Driver's Education Reimbursement	3,402.66	4,199.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,012.52	10,530.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5,884.00	6,217.00
			2XX	Personal Services - Employee Benefits	31.11	33.33
			4XX	Purchased Property Services	510.85	48.35
			6XX	Supplies and Materials	646.04	270.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,072.00	6,568.82	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					13,447.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,530.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,568.82 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,408.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.36	4.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.36</u>	<u>4.13</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					1,028.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,032.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.37	50.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.37</u>	<u>50.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					12,488.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,539.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	59,647.75	57,838.85
	1112 District Levy - Personal Property	1,120.93	981.20
	1113 District Levy - Heavy Motor Vehicles	8.90	21.25
	1114 District Levy - Pers Prop/Mobile Homes	236.25	315.24
	1130 Tax Title and Property Sales	7.81	0.00
	1190 Penalties and Interest on Taxes	225.77	206.19
	1510 Interest Earnings	6.68	20.69
	3281 State Technology Aid	3,767.41	3,715.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>65,021.50</u>	<u>63,099.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services	5,766.75	0.00
			6XX	Supplies and Materials	37,268.86	35,821.61
			7XX	Property and Equipment Acquisition	8,081.00	0.00
		25XX	Support Services - Business			
			3XX	Purchased Professional and Technical Services	6,223.39	10,708.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					57,340.00	46,530.36

Schedule Of Changes Worksheet			Fund Code 28
Beginning Fund Balance			50,065.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			63,099.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			46,530.36 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			66,634.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.75	24.02
	1900 Other Revenue from Local Sources	0.00	33,786.82
	3445 State Combined Fund School Block Grant	39,086.57	39,086.57
	3447 SB96 Combined Block Grant Reimbursement	9,243.55	0.00
	3460 Montana Oil and Gas Tax	3,861.74	2,460.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,199.61	75,358.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
		6XX	Supplies and Materials	3,332.00	0.00	
		7XX	Property and Equipment Acquisition	10,640.53	0.00	
	27XX Student Transportation Services					
		7XX	Property and Equipment Acquisition	0.00	102,400.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,972.53	102,400.00	

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				93,235.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				75,358.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				102,400.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				66,193.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	414,151.46	416,446.94
	1112 District Levy - Personal Property	7,813.35	7,059.54
	1113 District Levy - Heavy Motor Vehicles	62.91	157.08
	1114 District Levy - Pers Prop/Mobile Homes	1,614.59	2,206.86
	1130 Tax Title and Property Sales	89.38	0.00
	1190 Penalties and Interest on Taxes	1,985.69	1,533.89
	1510 Interest Earnings	120.53	291.08
	3120 State Guaranteed Tax Base Aid	52,334.52	32,911.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		478,172.43	460,606.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830	Special Assessments	11,461.53	11,461.53
			840	Principal On Debt	430,000.00	450,000.00
			850	Interest on Debt	54,265.00	37,065.00
			860	Agent Fees/Issuance Costs	740.00	740.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				496,466.53	499,266.53	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					74,385.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					460,606.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					499,266.53 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,725.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	781.96	2,369.41
	5200 Sale or Compensation for Loss of Assets	0.00	33,662.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>781.96</u>	<u>36,031.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	7XX Property and Equipment Acquisition			18,566.57	81,493.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,566.57</u>	<u>81,493.83</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	593,504.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,031.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,493.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	548,042.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	95,693.36	96,613.34
	1112 District Levy - Personal Property	1,287.87	1,647.00
	1113 District Levy - Heavy Motor Vehicles	14.94	35.68
	1114 District Levy - Pers Prop/Mobile Homes	187.46	528.97
	1190 Penalties and Interest on Taxes	147.98	244.00
	5400 Proceeds from Long-Term Liabilities	120,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		217,331.61	99,068.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	15,260.00	0.00
			7XX Property and Equipment Acquisition	0.00	7,300.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	125,885.00	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	7,106.75	24,705.94
			850 Interest on Debt	337.37	1,381.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				148,589.12	33,387.50

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	68,742.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,068.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,387.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	134,423.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.25	22.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28.25	22.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				200.00	0.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	4,851.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,873.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.68	41.63
	1700 Student Extracurricular Activity Receipts	301,633.68	318,892.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>301,655.36</u>	<u>318,934.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	286,795.78	296,434.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>286,795.78</u>	<u>296,434.94</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	210,029.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	318,934.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	296,434.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	232,528.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.15	0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.15</u>	<u>0.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					67.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					67.30 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	173,420.63	150,701.54
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	4,334.20	4,616.66
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,714,437.70	1,802,553.80
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	26,303.35	12,692.05
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	679.58	671.82
XX	XXX	26XX	41X Energy Utility Services	166,394.69	143,442.13
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	152,934.00	12,879.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	200.00	1,560.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	76,960.80
b. Related Services Block Grant Entitlement	25,653.60
c. Total Entitlements Subject to Reversion	102,614.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	136,477.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	329,438.95
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	219,694.15	0.00	0.00	0.00	0.00
280	1XXX	2XX	57,081.33	0.00	0.00	0.00	0.00
280	1XXX	3XX	130.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,443.76	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,219.71	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	45,870.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			329,438.95	0.00	0.00	0.00	0.00

329,438.95

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0659-72051914

36 Phillips County

0659 Malta K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	242,026.00	0.00	0.00	0.00	242,026.00
Land Improvements	231,105.00	0.00	0.00	0.00	231,105.00
Buildings	11,385,942.46	0.00	101,672.83	0.00	11,487,615.29
Machinery and Equipment	916,936.42	0.00	154,000.00	39,299.00	1,031,637.42
Totals at Historical Cost	12,776,009.88	0.00	255,672.83	39,299.00	12,992,383.71
Depreciation					
Improvement Accum	193,886.50	0.00	11,300.75	0.00	205,187.25
Building Accum	5,024,498.31	0.00	244,973.53	0.00	5,269,471.84
Machinery and Equipment Accum	659,305.06	0.00	135,922.11	0.00	795,227.17
Total Accumulated Depreciation	5,877,689.87	0.00	392,196.39	0.00	6,269,886.26
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,898,320.01	0.00	-136,523.56	39,299.00	6,722,497.45

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	55,868.60	0.00	0.00
Operations and Maintenance (26XX)	270,488.30	0.00	0.00
Transportation (27XX)	53,792.60	0.00	0.00
Extracurricular (34XX, 35XX)	12,046.88	0.00	0.00
Total Depreciation for FY2016	392,196.38	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0659-72051914

36 Phillips County

0659 Malta K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	223,216.04	13,388.08	0.00	0.00	236,604.12	0.00	236,604.12
Other Post Employment Benefits	44,406.00	38,615.00	0.00	0.00	83,021.00	0.00	83,021.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	267,622.04	52,003.08	0.00	0.00	319,625.12	0.00	319,625.12
Bond(s)							
09/27/2005	305,000.00	0.00	150,000.00	0.00	155,000.00	155,000.00	0.00
09/27/2005	610,000.00	0.00	300,000.00	0.00	310,000.00	310,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	915,000.00	0.00	450,000.00	0.00	465,000.00	465,000.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0659-72051914

36 Phillips County

0659 Malta K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	496,112.09	36,646.84	0.00	532,758.93
Net Pension - TRS	2,951,723.00	176,655.00	0.00	3,128,378.00